

SPECIFICATION AMENDMENTS

Please **REPLACE** the ABSTRACT, on page 71 of the application, with the following paragraph. The full text of the replacement paragraph is provided with markings to show all the changes relative the previous version of the paragraph. The text of any added subject matter is shown by underlining the text. The text of any deleted matter is shown by strike-through or double brackets.

Systems and methods are provided to facilitate a transaction between a seller and a buyer. According to one embodiment, seller offer information is received at a controller. The seller offer information is associated with an item, such as a secondary market item, being offered for sale by a seller. Buyer offer information, associated with a buyer offering to make a purchase, is also received. An evaluation rule is determined, and the seller offer information and the buyer offer information are matched based on the evaluation rule. It is then arranged for the seller to sell the item to the buyer. ~~According to another embodiment, an appropriate item price is determined based on the seller offer information. Information associated with the appropriate item price is transmitted to the seller, and an actual item price is determined. According to another embodiment, a subsidy is determined, the subsidy being associated with a benefit from a subsidy provider to be applied to the transaction. In this case, it is arranged for the seller to provide the item to the buyer in accordance with the benefit. A seller offer and/or a buyer offer may be binding, and a penalty may be applied if a seller and/or a buyer does not complete a transaction.~~